26th ANNUAL
Ohio Tax Conference
The Nation's Largest Business Tax Conference!

Federal Tax Reform & Policy under a New Administration in Washington, DC
Nexus Wars!!! • Municipal Tax • Economic Incentives
Sales & Use Tax Best Practices & National Trends
PTE, Sales & Use and CAT Audits • Healthcare
Construction • Transactions in Today’s Economy
You Talkin’ to Me? • Ethics & Professionalism
Mergers • Ohio Manufacturing Rule • FIN 48 & FAS 5
Carbon Tax • Tax & Technology • Apportionment
Mobile Workforce • CAT • Pass Thru & Reform
Indiana, Michigan, Pennsylvania & Kentucky
Valuations • Ohio Supreme Court’s Nexus Case on CAT
Ohio Business Tax Reform & the Budget

Tuesday & Wednesday, January 24-25, 2017
Hyatt Regency Columbus
350 North High Street, Columbus, Ohio

SPONSORED BY:

With Valuable Technical Expertise Provided by:
JobsOhio, Ohio Department of Taxation and Ohio’s Municipalities
With arguably the best line-up of speakers in more than a ‘quarter of a century’ history of the conference, the 26th Annual Ohio Tax Conference is one you’ll want to attend. You’ll benefit from the continuing education credits earned by attending and the valuable information received on major tax and jobs issues such as:

• Priceless insights into the ‘nexus wars’ as one prominent national attorney recently wrote, ‘there is an all-out affront on Quill taking place in Congress, State Houses, and Courts all over the country. Already hearing about 6-10 more states that plan to attack Quill’s validity next year.”

• Potentially decided by the Ohio Supreme Court by the date of the conference, insights on the “substantial nexus” challenge to the Ohio CAT in Crutchfield v. Testa and companion cases;

• Major national economic & tax trends and developments including federal & state tax reform, tax policy direction of the new administration in Washington, energy & carbon taxes—the next value-added tax, state transfer pricing, Section 385 regulations and MTC’s proposed amendments on market-based sourcing;

• Audit insights on sales & use taxes, CAT & PTE, new developments and best practices for compliance in sales & use tax and the CAT;

• Industry-specific tax issues … the special taxation issues impacting manufacturers and healthcare & non-profit industries & construction;

• Host of significant & timely tax issues … how to confront tax issues such as dealing with a mobile workforce and employment tax developments, Ohio PTE taxation, audits & reform, alternative apportionment, state tax aspects of mergers & acquisitions, statistical sampling, unclaimed property and cloud computing commercial opportunities;

• Tax/economic incentives & credits to promote Ohio competitiveness and a case study on securing a major Ohio investment, Amazon and the economic outlook for Ohio in 2017 & beyond;

• Tax advice for companies doing business in Indiana, Kentucky, Michigan & Pennsylvania;

• Valuable information on real property valuation and issues involving the ‘dark store’ theory;

• Massive impact of technology in the tax field, ‘sharing economy’ and a rapidly increasing number of new, technology-enabled businesses specializing in on-line marketplaces;

• Priceless opportunity to hear Ohio’s budget director and Ways & Means Committee leaders from the Ohio Senate & Ohio House of Representatives on Ohio’s New Biennium Budget;

• Major municipal tax reform implementation effective January 1, 2016 and what to expect;

• Best corporate tax management and tax accounting practices (FIN 48 & FAS 5) including several advanced sessions geared for the experienced professional and basic workshops for newer professionals who may need to build more skills in a new subject area.

Attend the 26th Annual Ohio Tax Conference and join the 13,664 Corporate Tax Directors, CFOs and Professionals who have already benefitted!

Wednesday, January 25, 2017 from 7:15 to 8:15 a.m. Optional Ethics Workshop with Breakfast

BB Ethics (1 hr. CPE & CLE Ethics Credit Approval Pending): Ethics & Professionalism for State Tax Professionals – Getting What You Want – Resolving Audits & Appeals through Negotiated Settlements

Actual case studies on how to apply dispute-resolution theory to increase your bargaining power and how to calibrate & tender settlement offers so that they are more likely to be accepted. How to strike the appropriate balance between candor and getting a desired result when drafting settlement agreements, while maintaining professionalism and congeniality. How to evaluate the merits of state tax claims in a quantitative and disciplined manner in order to craft fair and reasonable settlement offers.

Nicole Busey, Tax Audit & Legal Manager, Marathon Petroleum Company LP and David Gutowski, Partner & Paul Melniczak, Associate, Reed Smith LLP

Register on-line at www.MECseminars.com
Harley T. Duncan, Managing Director, KPMG, Washington, DC … Mr. Duncan serves as the State and Local Tax leader for Washington National Tax. Prior to moving to KPMG, he spent the previous 20 years as Executive Director of the Federation of Tax Administrators and five years as Secretary of the Kansas Department of Revenue. Mr. Duncan received a New York University’s Outstanding Achievement in State and Local Taxation Award and was awarded the IRS Commissioner’s Award. He was cited as “The Most Influential Person on the Planet in State and Local Tax” by State Tax Notes in 2008.

Caroline L. Harris, Vice President, Tax Policy & Chief Tax Counsel, U.S. Chamber of Commerce, Washington, DC … Ms. Harris directs the development, promotion, and publication of the Chamber’s policy on tax-related matters and routinely meets with members of Congress and their staffs, the administration, and regulatory agencies to promote the Chamber’s tax policy. She publicizes the Chamber’s tax policy through Dow Jones and The Financial Times and contributes opinion pieces in notable newspapers, such as The Washington Post and The Washington Times.

Douglas L. Lindholm, President & Executive Director, Council on State Taxation, Washington, D.C. … Mr. Lindholm leads COST. With a membership of nearly 600 multistate corporations, COST is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Prior to taking the helm at COST, Mr. Lindholm served as Counsel, State Tax Policy for the General Electric Company. In 2006, Mr. Lindholm was named to the Tax Business 50 list of most influential tax professionals on the globe, and is the recipient of the 2009 New York University Award for Outstanding Achievement in State and Local Taxation.

George Mokrzan, PhD, Director of Economics, Huntington National Bank, Columbus … Dr. Mokrzan has been an economist for more than 25 years. He has been recognized as an important economic source on employment, manufacturing and international trade and its impact on the Midwest. Previously, Dr. Mokrzan was both the Vice Chairman and Chairman of the Economic Advisory Committee of the American Bankers’ Association. He is a panelist for the Federal Reserve Bank of Philadelphia Livingston Survey and also serves on the CNN Money Economist Poll.

Fredrick J. Nicely, Senior Tax Counsel, Council on State Taxation, Washington, DC … Mr. Nicely’s role at COST is to preserve and promote equitable and nondiscriminatory state and local taxation of multi-jurisdictional business entities. Before joining COST, he served in the Ohio Department of Taxation as Deputy Tax Commissioner & Chief Legal Counsel. Mr. Nicely’s undergraduate degree in psychology (with a concentration in accounting) is from the Ohio State University. He obtained his MBA and JD from Capital University in Columbus, Ohio.

Richard D. Pomp, Alva P. Loiselle Professor of Law, U of Connecticut Law School, Hartford, CT … Professor Pomp is the author of a leading casebook on state taxation and more than eighty articles. Additionally his writings have appeared in The Financial Times, The Wall Street Journal, and The New York Times. He has served as a consultant to cities, states, the U.S. Congress, the IRS, the Department of Justice, the United Nations, the World Bank, the IMF, and numerous foreign countries, including China, the Philippines, Viet Nam and Zambia.

Joseph W. Testa, Ohio Tax Commissioner, Ohio Department of Taxation, Columbus … Commissioner Testa will share what to expect from Governor Kasich for the next 2 years on tax reform. He was appointed by Governor John Kasich in January 2011, joining the Department with nearly 30 years of public service. He was elected Franklin County Recorder, holding that office for 8 years, and then was elected Franklin County Auditor, a position he held for 17 years. He received numerous awards including twice being selected as Auditor of the Year by the County Auditor’s Association of Ohio.
Tuesday, January 24, 2017

7:30 a.m. Registration Opens
Tote Bags & Flash Drives sponsored by McDonald Hopkins
Conference Agenda in a Mobile Application sponsored by Zaino Hall & Farrin
Lanyards, Pens & Highlighters sponsored by Frost Brown Todd
Hard Cover Spiral Notebooks sponsored by Baker Hostetler
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Gold Sponsor - Stellar Legal & Business Results -- McDermott Will & Emery
Gold Sponsor - Accounting, Tax & Business Services -- Schneider Downs & Co.
Gold Sponsor – Tax Technology -- Tax Technology Group, Inc.
Remote Conference Proceedings sponsored by GBQ Partners
Breakfast sponsored by Reed Smith

8:30 a.m. Conference Welcome & Program Overview
James R. Seiwert, Global Director, Grants & Incentives, Owens-Illinois, Inc., Perrysburg

8:40 a.m. Major National Issues in Business Taxation … Tax Reform Trends & Developments across the Nation; Elections & Their Impact on Federal Legislation Affecting State Taxation; Major Administrative Changes to Watch for Including Efforts to Thwart Fraud & Security Breaches, State Transfer Pricing and Responding to Federal Changes in the Audit of Pass-Through Entities; and Litigation and Other Challenges to Quill: A Lively & Free-Wheeling Panel Discussion
Harley T. Duncan, Managing Director, KPMG, Washington, DC
Douglas L. Lindholm, President & Executive Director, Council on State Taxation, Washington, DC
Marshall Stranburg, Deputy Executive Director, Multistate Tax Commission, Washington, DC
Verenda Smith, Deputy Director, Federation of Tax Administrators, Washington, DC

9:45 a.m. Cinnamon Rolls Break sponsored by Grant Thornton
Bottled Water Stations sponsored by Morrison & Foerster

10:00 a.m. Ohio Tax & Jobs 2017 …Significant Developments in Commercial Activity Tax (CAT); JobsOhio; Economic Incentives & Tax Credits; Sales & Use Tax; Municipal Income Taxation; Taxation of Pass-Through Entities & Personal Income Taxes; and Real Property Valuation & Classification
Moderator: Eleanor J. Palmer, Associate Vice President & Associate General Counsel, Nationwide Insurance Co., Columbus
Thomas M. Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC, Columbus
Paul A. Naumoff, Principal, Ernst & Young LLP, Columbus
Edward J. Bernert, Partner, Baker & Hostetler LLP, Columbus
J. Donald Mottley, Of Counsel, Taft, Stettinius & Hollister LLP, Columbus
Mark A. Engel, Partner, Bricker & Eckler LLP, Cincinnati

12:15 p.m. Luncheon co-sponsored by Deloitte Tax and Taft, Stettinius & Hollister

12:45 p.m. What’s on the Horizon … Priceless Insights on Tax Department Initiatives, Tax Reform, Ohio Budget, and Business Taxes
Joseph W. Testa, Tax Commissioner, Ohio Department of Taxation, Columbus
Conference at a Glance continued

1:20 p.m. Ohio Tax Hall of Fame Ceremony  
Jeff McClain, Director of Tax and Economic Policy, Ohio Chamber of Commerce, Columbus

1:45 p.m. 9 Interactive & Concurrent Workshops (Letters A-I)

2:45 p.m. Refreshment Break sponsored by DuCharme, McMillen & Associates

3:00 p.m. 9 Interactive & Concurrent Workshops (Letters J-R)

4:00 p.m. Popcorn & Lemonade Break sponsored by PricewaterhouseCoopers

4:15 p.m. 9 Interactive & Concurrent Workshops (Letters S-AA)

5:15 p.m. Ohio Tax Networking Reception  
Ohio Tax Networking Reception … Interact with Your Peers, Local Municipal Tax Officials and Invited Members from the 132nd Ohio General Assembly to Discuss Business Tax Issues Impacting Ohio’s Economic Future

Co-sponsored by:
Bingham Greenebaum Doll  
Plante Moran
EY
Ryan
Ice Miller  
Zaino, Hall & Farrin

7:30 p.m. Adjournment for the Day

Wednesday, January 25, 2017

7:00 a.m. Volume II sponsored by Bricker & Eckler  
Breakfast sponsored by KPMG

7:15 a.m. Optional Ethics Workshop with Breakfast  
BB Ethics (1 hr. CPE & CLE Ethics Credit Approval Pending): Ethics & Professionalism for State Tax Professionals – Getting What You Want – Resolving Audits & Appeals through Negotiated Settlements (full description on page 2)

8:30 a.m. The Great Debate: The Good & Bad of State Tax Administration … Ohio’s Native Son Challenges the ‘Ivy-Tower’ Academic Professor from Connecticut to Another Debate, Arguing Thought-Provoking, Hot Issues such as: SALT Issues Before the U.S. Supreme Court, States Passing Retroactive Tax Laws to Address Revenue Concerns, Whether There is a Separate Commerce Clause Nexus Standard from the Due Process Clause, MTC Activity, What Constitutes the Fair Application of Alternative Apportionment, Audits Issues, a Discussion over Congress Mandating Uniformity, and Other National SALT Developments Referee: Albert P. Cliftel, III, Senior Vice President, Fifth Third Bank, Cincinnati  
Richard D. Pomp, Professor of Law, University of Connecticut, Hartford, CT  
Fredrick J. Nicely, Senior Tax Counsel, Council on State Taxation (COST), Washington, DC

9:45 a.m. Cinnamon Rolls Break sponsored by Clarus Partners

10:00 a.m. Federal Tax Policy: A Discussion of Comprehensive Tax Reform Efforts and Other Legislative Developments  
Caroline L. Harris, Vice President, Tax Policy & Chief Tax Policy Counsel, U.S. Chamber of Commerce, Washington, DC

11:00 a.m. 9 Interactive & Concurrent Workshops (Letters CC-KK)

12:30 p.m. Luncheon sponsored by McDonald Hopkins LLC

1:00 p.m. Economic Outlook for 2017 & Beyond for Ohio and the United States .. Insights on Real GDP Growth, Employment/Unemployment Rate, Interest Rates, Consumer Price Index (CPI), Manufacturing & Construction Activity and Other Important Economic Indicators  
George Mokrzan, Ph.D., Director of Economics, The Huntington National Bank, Columbus

2:00 p.m. 8 Interactive & Concurrent Workshops (Letters LL-RR)

3:00 p.m. Conference Adjournment
Tuesday, January 24, 2017     1:45 p.m. to 2:45 p.m.

A. **Ohio Manufacturing Rule … Has It Really Been 26 Years? And, Is It Still Relevant?**
   Insights into the rule through footage of the Honda manufacturing plant. Work through examples of the rule & tie exemption/nonexemption to manufacturing.

   M. Anthony Long, *Senior Counsel, Honda North America, Inc.;* Gabe Tomlin, *Assistant Administrator, Audit Division, Ohio Department of Taxation* and Jeffrey Stonerock, *Director, Clarus Partners*

B. **New Ohio Municipal Tax Law ‘Rehash’— Am. Sub. H.B. 5 Effective January 1, 2016**
   Before the first post HB5 busy season starts, review of the final enacted provisions including net operating loss (NOL) carryforward, pass-through entities, occasional entrant treatment, consolidated returns, employee withholding schedules, and non-qualified deferred compensation taxation. Recent and pending technical corrections. Compliance issues.

   Russell Deaton CPA, *Chief Financial Officer, Mattingly Foods, Inc.;* Thomas Zaino, *Founder & Managing Member, Zaino Hall & Farrin LLC* and Amy Arrighi, *Chief Legal Counsel, Regional Income Tax Agency*

C. **Basic: State & Local Tax … an Introduction to SALT & Multistate Taxation**

   Paul Watroba, *Senior Manager, Tax Credits & Incentives, Dana Incorporated;* Robert Woolley, *Partner, Plante Moran* and Adam Garn, *Attorney, Zaino Hall & Farrin LLC*

D. **Employment Tax Challenges Faced by Multi-State Employers with a Mobile Workforce**
   Interactive case studies. Handling multistate travel and income tax withholding. Complying with the different rules on trailing liabilities including equity and deferred compensation. Practical experience on state payroll tax audits. Current and proposed federal pre-emption on state taxation of income earned by nonresidents. Ohio municipal income tax withholding, Ohio’s Occasional Entrant Rule and the implications of Ohio municipal income tax reform.

   Patty Evans, *Senior Director, Audits, Advisory & Process Improvement, The Wendy’s Company;* Sara Goldhardt, *Director, SALT Services, GBQ Partners LLC* and Alexander Thomas, *Director, State and Local Employment Tax, PricewaterhouseCoopers LLP*
E. **Advanced: Sales & Gross Receipt Taxes on Technology**
   When is software taxable? How are technical developments in cloud computing affecting taxpayers? When is an electronic delivery a taxable service? Examination of the technology and the tax law applicable to technology.
   Todd Whittaker, *Information Technology and Information Security Program Chair*, Franklin University; Edward Bernert, *Partner*, Baker & Hostelty LLP; and Anthony Ott, *Director*, State and Local Tax Services, GBQ Partners LLC

F. **CAT, Sales & Use and PTE Audits … Best Practices to Effectively Plan & Manage the Audit Process**
   Best practices to prepare for an audit, using methodologies & project plans to keep audits on track and completed efficiently. Deadlines, forms, letters, agreements and work papers. Tips for dealing with auditors. Understanding audit results to assist with resolving audit or appealing audit, if necessary. Updates on Department audit initiatives and policies. Understanding the Ohio refund process to avoid pitfalls.

G. **Emerging Trends on Nexus … Is Quill Ripe for Reconsideration?**
   Insights on the various states, including Alabama and North Dakota, that have enacted legislation in a direct challenge to Quill. The challenge and other emerging trends on nexus from a sales and use tax perspective.
   James Taylor, *Vice President*, State & Local Tax, Alliance Data Systems, Inc. and Brian Hickey, *Managing Director & Robin Staros*, Senior Manager, Deloitte Tax LLP

H. **Ohio Commercial Activity Tax (CAT) Situsing: Traps and Opportunities**
   Practical insights from recent Ohio decisions and noteworthy controversies. Incorporating Ohio CAT at the right stages of your business planning and implementation processes. Rules governing situsing of receipts from sales of tangible personal property, services, and intellectual property. Tips to prepare for and navigate audits, refund claims, petitions for reassessment, and appeals to the Board of Tax Appeals.

I. **Advanced: Building a Realistic Business Case & Validating ROI on Tax Technology Implementations**
   How to build a better business case for a tax technology project, including due diligence to estimate tax risk and tax process costs. How to estimate initial and on-going implementation costs. Identifying the right implementation partner. Best practices for tax implementations, including how to review system generated tax calculations, adjusting for anomalies and amending returns as needed. How to quantify your ROI after the fact.
   Kai Ranabargar, *Principal & Alyssa Marchand*, Tax Manager, Tax Technology Group, Inc.

“**This is my 23rd year at the Conference and it remains the best investment of time and money to have access to the top state tax professionals and updates on state taxes. Excellent networking and one-on-one opportunities.”**


Register online today at www.MECseminars.com
Choice of 9 Concurrent & Interactive Workshops

Tuesday, January 24, 2017 3:00 p.m. to 4:00 p.m.

J. Advanced: Market-Sourcing: One Name, Many Approaches ... Insights Into MTC’s Proposed Amendments & Potential Opportunities for Multistate Taxpayers

MTC’s amendments to Section 17 of the Model General Allocation and Apportionment Regulations that would change the MTC model apportionment regulation for non-TPP receipts from cost of performance to market-based sourcing. Compare & contrast MTC model to market sourcing regimes in tax jurisdictions around the nation.

Kyndall Potts, Vice President, Compliance and Tax Accounting, The Wendy’s Company and Robert Weyman, Counsel, Reed Smith LLP

K. Unclaimed Property – Key Developments Including the Temple Inland Case, Navigating through an Audit and Practical Tips & Best Practices to Streamline Compliance Process


Geoffrey Sawyer, III, Partner, DrinkerBiddle; Diann Smith, Counsel, McDermott Will & Emery and Patty Jo Sheets, Director, PricewaterhouseCoopers LLP

L. Mergers & Acquisitions ... State Tax Planning, Traps and Recent Developments


Joel Pangborn IV, General Tax Counsel, CSX Transportation, Inc.; Jeremy Hayden, Partner & Practice Group Leader, Frost Brown Todd LLC and Cary Hines, Partner, Tax, BKD LLP

M. Basic: Audits – Best Practices & Tips

Successful strategies/practices/tactics to handle audits effectively & efficiently. How to get the audit off to a good start & how to handle negotiations tactfully. When to draw swords, when to charm & when to stay low ... pulling the correct tool out of the audit defense toolbox.

Mitchell Newmark, Partner, Morrison & Foerster LLP and Leslie Hahn, Principal, Ryan, LLC
N. The Taxation of Employment Services in Ohio … Increasingly Significant as Employers Strive to Meet Labor Needs in a Dynamic & Specialized Economy

Common issues that arise with the Ohio sales taxation of employment services. Strategies for complying with the tax. Relevant legal developments including litigation before the Ohio Supreme Court and Ohio Board of Tax Appeals and pending legislation before the Ohio General Assembly.

Larry Kidd, President and CEO, Reliable Staffing Services LLC; Daniel Fausey, Assistant Chief, Taxation Section, Ohio Attorney General; David Ebersole, Associate, McDonald Hopkins LLC and Laura Stanley, Legal Counsel & Debra Day, Tax Examiner Specialist, Ohio Department of Taxation

O. Regional Update … Tax Advice for Companies Doing Business in Michigan and Pennsylvania

Insights into recent administrative developments, legislative changes and judicial decisions across the spectrum of the taxes imposed by both states. Intercompany expense addback activity, multiformity, pass-through entities and refund opportunities.

Lynn Gandhi, Partner, Honigman Miller Schwartz and Cohn LLP and David Glad, Director, State and Local Tax, Grant Thornton LLP

P. Ohio’s Tax Incentives Evolution to Promote Ohio Competitiveness

Insights on major changes, trends and creative use of tax incentives. Comparisons with approaches in other states. JCTC/JRTC administrative rule changes, including clawback accounting considerations. JEDZ repeal and JEDD reform bill. HB 233 and Downtown Redevelopment/Innovation Districts. Local tax incentives. Sales tax exemptions. Harnessing the power of newly created Tourism Development Districts to reinvent the NFL Pro Football Hall of Fame into a national tourism destination.

Kelli Saunders, Director, Econ. Dev., DHL Supply Chain; John Werkman, Deputy Chief, Ohio Development Services Agency; Deborad McGraw, Member, Zaino Hall & Farrin LLC, Josiah Huber, Director, DiPerna Economic Development Advisors; and Chris Magill, Econ. Dev. Director, Ice Miller LLP

Q. Advanced: Multistate Apportionment … Trends, Pitfalls & Opportunities

Current trends in apportionment, including update on MTC elections. Pitfalls – looking at the same sale in multiple states and impact of differing state rules. Opportunities – how to source in the new world of benefits received. Plethora of examples to make points.

Robert Woolley, Partner, Plante Moran; Nicole Johnson, Partner, Morrison & Foerster LLP and Thomas Cornett, Senior Tax Manager, Deloitte Tax LLP


Insights into recent changes to Am. Sub. H.B. 5’s language. Major issues facing taxpayers with the new law. Real-life, actual scenarios interpreting the law’s provisions & requirements.

Russell Deaton CPA, Chief Financial Officer, Mattingly Foods, Inc.; Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC and Amy Arrighi, Chief Legal Counsel, Regional Income Tax Agency

"One of the best things about the Ohio Tax Conference is the ability to talk to auditors and tax administrators without IDRs, discovery requests or sworn testimony being involved."

– Allan R. Thompson, Esq., Manager, Corporate Taxes, AK Steel Corp., West Chester

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Choice of 9 Concurrent & Interactive Workshops

Tuesday, January 24, 2017  4:15 p.m. to 5:15 p.m.

S. Advanced: Multistate Partnership and Flow-Through Entity Tax Traps and Tips
   Direct Application of unitary business principles and formulary apportionment to partnerships
   and flow-through entities with emphasis on divergent treatments among states. Examination of
   state taxation resulting from ownership structures - corporate partner, brother/sister and tiered
   structures. Look at classification of sales of entity interests in different states.
   June Haas, Partner, Honigman Miller Schwartz and Cohn and Richard Spengler, SALT Senior Director,
   BDO USA LLP

T. Basic: Sales & Use Tax: National Issues & Trends
   Growing importance of nexus determination. Nationwide update on significant changes in sales &
   Kurt Davies, Director, Audits, State & Local Taxes, The Sherwin Williams Company; Sean Evans,
   Director, Tax Advisory Services, DuCharme, McMillen & Associates, Inc. and Dan Ernst, Manager,
   Transaction Taxes, American Electric Power Service Corp.

U. Healthcare & Non-Profit Industries … Unique Tax Issues
   Considerations related to sales and use tax. Non-profit entities and their for-profit affiliates or joint
   venture. Sales and use tax exemptions, intercompany transactions & internal reporting processes
   Jeffrey Stansberry, Tax Manager, OhioHealth; Chris Swift, Partner, Baker & Hostetler LLP and
   Stephen Palmer, Senior Manager, Plante Moran

V. Real Property Valuations … Issues Involving the ‘Dark Store’ Theory
   Appraisal principles and practices. Fair & lawful valuation of build-to-suit, sale-leaseback, and
   vacant properties for property tax purposes. Conflicting views & debate as to what constitutes
   taxable market value and the “fair share” of a retail property for property tax purposes.
   Mark Engel, Partner, Bricker & Eckler LLP; Mark Loyd, Partner & Chair, Tax & Employee Benefit Group,
   Bingham Greenebaum Doll LLP; David Hogan, MAI, Senior Managing Director, Valbridge Property
   Advisors and Gary Stedronsky, Shareholder, Ennis Britton Co., L.P.A.

W. Major Developments within the Ohio Supreme Court & Ohio Board of Tax
   Appeals Regarding Ohio & Municipal Income Taxation
   Insight regarding several Ohio Supreme Court income tax decisions issued during the Court’s
   2015 & 2016 terms from the attorneys who litigated the cases. Issues raised in the cases address
   the taxation of pass-through entities, trusts, and non-Ohio residents, filing requirements for the
   municipal income tax, and multi-state apportionment of income.
   Daniel Fausey, Assistant Chief, Taxation Section, Ohio Attorney General; David Ebersole, Associate,
   McDonald Hopkins LLC and Stephen Hall, Member, Zaino Hall & Farrin LLC
X. **Advanced:** Factor Presence Nexus for State and Local Taxes: Meeting the Challenges of Developing State Standards for Income, Sales and Gross Receipts Taxes

Factor presence standards—income, gross receipts and sales taxes. Challenges to factor presence, Ohio CAT, South Dakota and Alabama litigation. State notice and reporting requirements—the DMA litigation. Planning and risk management in light of evolving standards.

Vince Magnacca, Manager, State and Local Tax, Goodyear Tire & Rubber; Martin Eisenstein & Mathew Schaeffer, Partners, Brann & Isaacson; and Kelvin Lawrence, Associate, Baker & Hostetler LLP

Y. **Energy & Carbon Taxes … the Next Value-Added Tax (VAT)?**

Trends around the world at the global, federal, state and local levels of jurisdiction imposing energy & carbon taxes. European energy taxes and the mechanisms in place to elect out of the taxes by entering into such things as Climate Change Agreements. States in the U.S. which have proposed new energy and carbon taxes. Is there a trend to reduce income taxes, yet keep revenues the same by imposing these new energy taxes?

Dominick Brook, Global Sustainability Leader, Ernst & Young LLP and Chad Smith, Director, Ohio Air Quality Development Authority

Z. **Construction … Sales & Use Tax Implications in OH, PA & WV**

Sales and use tax implications regarding contractors’ purchase of materials, purchases & rentals of machinery/equipment, contracting services, construction contracts with exempt entities, and construction contracts with manufacturers/public utilities.

Timothy Adams, Shareholder & Emery (Jack) Stewart, Senior Manager, Schneider Downs & Co., Inc.

AA. **Roundtable: Insights on Ohio’s New Biennium Budget**

Priceless opportunity to hear from policy makers about Ohio’s tax and spending direction for the new biennium beginning on July 1, 2017. Challenges of soaring costs of medical management & Medicaid expansion and impact on the budget process. Potential tax reform proposals to be included in the budget. Moderated by former Ohio Tax Commissioner & Current Board Chairman of the Ohio Chamber, Thomas Zaino.

Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC, Tim Keen, Director, Office of Budget & Management; The Honorable Bob Peterson (District 17-R, Sabina), Chairman, Ways & Means Committee, and The Honorable Charleta B. Tavares (District 15-D, Columbus), Assistant Minority Leader & Ranking Member, Ways & Means Committee, Ohio Senate; The Honorable Tim Schaffer (District 77-R, Lancaster), Chairman, Ways & Means Committee, and The Honorable Jack Cera (District 96-D, Bellaire), Ranking Member, Ways & Means Committee, Ohio House of Representatives

“This conference did an excellent job bringing together very knowledgeable people (both business and government agencies). A lot of useful material to bring back to the office for future reference and to share with co-workers.”

-- Tammy Schroeder, Tax Analyst, Marathon Petroleum Co. LP, Findlay

Register online today at www.MECseminars.com
CC. Ohio Sales & Use Tax – In-depth Review of Major Developments Including New Audit Procedures, Legislative & Litigation Developments Important to Ohio Sales & Use Taxes
Recent developments in sales and use tax including major audit issues, significant case law & legislative updates, new audit policies and insights into the new nexus issues.
Allan Thompson, Manager, Corporate Taxes, AK Steel Corp.; Edward Bernert, Partner, Baker & Hostetler LLP and Chad Leon, Assistant Administrator, Audit Division, Ohio Department of Taxation

DD. Advanced: Nexus Wars!!! Emerging Issues in State Tax Nexus … The Most Rapidly Changing Area of Taxation
History of varying concepts of nexus, including “economic nexus”, “factor presence nexus”, “affiliate nexus” and “click-through nexus” & the dispute between taxpayers and states over the application. Litigation to overrule the physical presence requirement for sales taxes that has existed for almost 50 years. Efforts to increase sales tax collection on remote sales. Challenges to the Ohio CAT nexus standard and Ohio Supreme Court cases. Predictions on how nexus will evolve in the future.
Craig Fields, Partner & Chair, State & Local Tax Group, Morrison & Foerster LLP and Steve Kranz, Partner, McDermott Will & Emery LLP

EE. Regional Update … Tax Advice for Companies Doing Business in Indiana and Kentucky
Major tax developments including cases, administrative and legislative developments. Audit issues and experiences. Changes at the Kentucky Department of Revenue with Bevin Administration appointments & consolidation of Kentucky Board of Tax Appeals into Kentucky Claims Commission. What is next for Indiana and Kentucky, including Kentucky Tax Reform?
Elizabeth Russell, Tax Attorney, Ashland, Inc.; Kevin Zins, Tax Partner, Grant Thornton LLP and Mark Loyd, Partner & Chair, Tax & Employee Benefit Group, Bingham Greenebaum Doll LLP

FF. Advanced: Dealing with Complex Accounting Standards – FIN 48 (aka ASC 740-10) and FAS 5
Lessons learned in 10 years of FIN 48 - impact on the management of the tax department and on settlement and litigation of tax controversy; and whether the resulting financial statements have truly offered better information for investors. Best practices for accounting for contingencies under FAS 5.
Dale Marrison, Senior Vice President, PNC Financial Services Group, Inc.; Nicholas Frankle, Director, PricewaterhouseCoopers LLP and Kyle Sollie, Partner, Reed Smith LLP
GG. **Basic:** You Talkin’ to Me? Useful Guidance to Help Tax Authorities & Taxpayers Speak the ‘Same Language’

Do you ever feel like you and the taxing authority are speaking two different languages? Interactive session with highly-experienced practitioners examining the sometimes false assumptions and misread perceptions that can hinder efforts to find a resolution to tax disputes. Demonstrations of both flawed & effective presentations to provide specific and useful guidance.

Fredrick Nicely, *Senior Tax Counsel, Council on State Taxation (COST)*; Barbara Barton-Weiszhaar, *Senior Vice President, Global Tax, HP Inc.*; Shirley Sicilian, *National Managing Director, KPMG LLP*; Eric Tresh, *Partner, Sutherland Asbill & Brennan LLP*; and Christine Mesirow, *Chief, Taxation Section, Ohio Attorney General*

HH. Site Selection & Economic Incentive Package ... Amazon & Ohio: Priceless Insights and Efforts in Securing a Major Ohio Investment

Ohio economy’s major boost with Amazon’s decision to invest in Central Ohio. Case study - the expansion project and its status, priceless insights on the rationale in selecting Ohio, and the site selection process and the economic incentive package.

Holly Sullivan, *Senior Program, Economic Development Manager, Amazon*; Ryan Wilson, *Senior Project Manager, JobsOhio*; Matt McQuade, *Managing Director, Business Development, Columbus2020* and Chris Magill, *Economic Development Director, Ice Miller LLP*

II. Major Developments in Ohio Pass-Through Entity and Personal Income Taxation

SB 288, the Pass-Through Entity Reform Bill. Case law update. Flat 3% tax and business income deduction … lessons learned after year 1. Post-Cunningham Domicile clarifications. Municipal pass-through entity updates and legislative changes.

Julie Corrigan, *Ohio SALT Leader, Plante Moran*; Jeffrey Sherman, *Assistant Legal Counsel, Regional Income Tax Agency*; Matt Dodovich, *Legal Counsel, Ohio Department of Taxation* and Stephen Hall, *Member, Zaino Hall & Farrin LLC*

JJ. Transactions in Today’s Economy: State Tax Implications of How We Do Business

Changing business models and customer payment options (including loyalty awards) & implications to state and local taxes. State income tax and sales/use tax challenges associated with new business models including trends, audit insights and emerging issues as the tax authorities try to keep pace with the changing economy.

Kimberly Hensley, *Senior Manager, Indirect Taxes, DSW, Inc.*; Susan Haffield, *Partner, PricewaterhouseCoopers LLP* and Michael Lake, *Executive Director, Ernst & Young LLP*

KK. **Advanced:** Cloud Computing & Services . . . Sales Tax Implications, Commercial Opportunities & Tax Perils

Bundled transactions with professional services and substantive technology solutions in one contract, often for one price -- what factors should be considered in analyzing these transactions for tax purposes? Current state of taxation of software and software services including the impact of SSTP and taxation of digital property and related sourcing issues. Trends at the local level.

Jill Nielsen, *Managing Director, KPMG LLP* and Doug Kleiner, *Director, Grant Thornton LLP*

“TBDCIL” – The Best Darned Conference in the Land.

-- Guy J. Nevers, CPA, *Manager, Clark Schaefer Hackett & Co.*, Columbus

“No matter how current I try to stay, this conference always brings up a new issue that affects my company. That’s why I come.”

-- John D. Craig, *Chief Financial Officer, McCann Plastics, Inc.*, North Canton
8 CONCURRENT & INTERACTIVE WORKSHOPS

WEDNESDAY, JANUARY 25, 2017
2:00 p.m. to 3:00 p.m.

LL. Ohio Pass-Through Entities and Municipal Income Tax Reform
PTEs and municipal income tax reform. Municipal income taxation of owners of PTEs and - municipal income taxation of PTEs themselves, including various “hidden” deductions and additions. Municipal income tax credits available to PTEs and their owners.

Julie Corrigan, Ohio SALT Leader, Plante Moran; Jeffrey Sherman, Assistant Legal Counsel, Regional Income Tax Agency; and Stephen Hall, Member, Zaino Hall & Farrin LLC

MM. Section 385 Regulations … Transactions Covered, Documentation Requirements & Unintended State Income Tax Implications
Released on October 13, 2016, insights on the specific state income tax consequences off the regulations as they relate to debt vs. equity. State conformity issues. What to do now.

Michael Lake, Executive Director, Ernst & Young LLP; Diann Smith, Counsel, McDermott Will & Emery LLP and Lori Stolly, Director, National Tax, Grant Thornton LLP

NN. Opportunities & Pitfalls … Sourcing of Service/Sales of Non-Tangible Personal Property in Multistate Arena
Ways to navigate the complexities of sourcing to determine the best approach for accurate reporting and to avoid/minimize the pitfalls of dual sourcing and other complexities.

Gianluca Pitetti, Managing Director, and Michael Bozimowski, Director, KPMG LLP

OO. Basic: Ohio CAT … Common Audit Issues Including ‘Agency Exclusion’
Common audit focus areas. Recent developments in CAT agency exclusion. Practical tips and insights.

Javan Kline, Attorney, Frost Brown Todd LLC; Benjamin Waterman, Legal Counsel & Darren Miller, Audit Manager, Ohio Department of Taxation and Kevin Zins, Tax Partner & Geoffrey Frazier, Tax Director, Grant Thornton LLP

PP. Advanced: The Future Tax Department is Here!
Transformational trends impacting the future tax department including the state of state tax departments, leveraging data analytics and technology solutions and the “Art of the Possible”. What the future tax department may look like and what you need to know to be prepared.

Brandi Langhans, Director, Nationwide Insurance and Andy Gold, Partner, Deloitte Tax LLP

QQ. The Power to Tax: Constitutional Issues with the Ohio CAT in a Global & Digital Economy
How modern technology impact nexus issues and the State power to tax. Internet retailers’ “substantial nexus” challenge to the Ohio CAT in Crutchfield v. Testa and companion cases before the Ohio Supreme Court. Impact of the Crutchfield cases in other States. Situsing of CAT gross receipts.

Fredrick Nicely, Senior Attorney, Council on State Taxation (COST); David Ebersole, Associate, McDonald Hopkins LLC; and Christine Mesirow, Chief, Taxation Section, Ohio Attorney General

RR. Statistical Sampling … Preparation for a Sample Audit
Interactions during an audit (taxpayer & auditor) - determination of scope; process for extracting data & reconciliation; sampling population definition; transactions grouping; treatment of special situations; taxability determination resolution techniques; and steps to close the audit.

Dr. Roger Pfaffenberger, Director, Sampling Transaction Tax, Ryan, LLC; Brad Tomlinson, Senior Manager, Zaino Hall & Farrin LLC and Jonathan Ross, Senior Tax Consultant, Deloitte Tax LLP

SS. Roundtable: Interactive CFO & Corporate Tax Directors Roundtable
Interactive session with tax professionals from industry discussing challenges facing CFOs, tax directors and managers. Focus on sharing best practices, lessons learned, Q&A’s and other exciting fun facts!

M. Anthony Long, Senior Assistant Counsel, Honda North America Inc.; Albert Cliffel, Senior Vice President, Fifth Third Bank; Eleanor Palmer, AVP & Associate General Counsel, Nationwide Insurance Co.; Vince Magnacca, Manager, State and Local Tax, Goodyear Tire & Rubber and Bernie Ostrowski, Partner, Plante Moran
Investment: $695 person

Attend the nation's premier tax conference for $695 per person. Fee includes tuition, a comprehensive set of written materials and a flash drive, two luncheons, a reception and continental breakfasts & breaks. Pending approval: Supreme Court of Ohio Commission on Continuing Legal Education for 13 total CLE hours (1 hour ethics) and 16 hours of CPE (1 hour ethics) credit toward re-certification through the Accountancy Board of Ohio.

Big Savings: Multiple Attendees

For three to 7 persons from one organization, the fee is $595 per person. For 8 or more attendees-- fee is $495 per person.

Registration/Confirmation

Please register by Wednesday, January 18, 2017. Confirmations will be sent to all who register. Cancel by 5:00 p.m. on January 18, 2017 for full refund. Substitutions are always accepted.

26TH ANNUAL OHIO TAX CONFERENCE

Company

Address

City, State, Zip

Telephone Fax

Important: Your Priority Code from Mail Label

Send Check and Completed Registration Form: Manufacturers' Education Council
5050 Pine Creek Drive, Suite A
Westerville, OH 43081-4852

FEES:

Fee: $695 per person
Fee: $595 per person for 3-7 persons
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PAYMENT:

__ Fee enclosed with check payable to Manufacturers' Education Council

__ Charge to: Visa _ MasterCard _ AX _ Account # ________________

Exp. Date _______ Signature: ________________________________

Fee: $695 per person
Fee: $595 per person for 3-7 persons
Fee: $495 per person for 8 or more

Location & Lodging

Hyatt Regency Columbus, 350 North High Street (downtown Columbus)

For overnight lodging for the evenings of Monday, January 23 and/or Tuesday, January 24, contact the Hyatt Regency Columbus ($159 single, double, or triple occupancy & cut off 1.4.17). Online reservations are available online at www.MECseminars.com under the Ohio Tax Conference.

Registration Is Easy

On-line: www.MECseminars.com
Phone: 614.392.0413 (MEC)
Fax: 614.392.0415
Mail: Address listed on the form.

REGISTRANTS

Names/Titles

E-Mail Address

Workshop Preference

A-I J-R S-AA CC-KK LL-SS

1:45 p.m. 1/24 Workshop
A. Ohio Manufacturing Rule
B. New Ohio Muny Law Rehash
C. Basic-State & Local Tax
D. Mobile Workforce/Emp. Tax
E. Adv.-Taxes & Technology
F. Audits-CAT, SUT, PTE
G. Emerging Trends in Nexus
H. Ohio CAT Situsing
I. Adv.-ROI on Technology
J. Adv.-Market Sourcing
K. Unclaimed Property
L. Mergers & Acquisitions
M. Basic-Audit Tips
N. Employment Services
O. Michigan & Pennsylvania
P. Ohio's Tax Incentives
Q. Adv.-Multistate Apportion.
R. Adv.-Ohio Municipal Tax
S. Adv.-Flow-Thru Entity Tax Traps
T. Basic-Sales/Use Tax Trends
U. Healthcare & Non-Profits
V. Property Valuations
W. Supreme Court & BTA Decisions
X. Adv.-Factor Presence Nexus
Y. Energy & Carbon Tax
Z. Construction & SUT in OH, PA, WV
AA. Roundtable-Ohio Budget

3:00 p.m. 1/24 Workshop
BB. Ethics & Professionalism for State Tax Professionals

4:15 p.m. 1/24 Workshop
CC. Ohio Sales & Use Tax
DD. Adv.-State Tax Nexus
EE. Indiana & Kentucky
FF. Adv.-FIN 48 & FASS
GG. You Talkin' to Me?
HH. Amazon Incentives
II. Pass Through Entities
JJ. Tax in Today's Economy
KK. Adv.-CFO Roundtable
LL. Ohio PTE & Muny Reform
MM. Section 385 Regulations
NN. Service Revenue Sourcing
OO. BASIC-CAT Audits & More
PP. Future Tax Department
QQ. Power to Tax - CAT
RR. Statistical Sampling
SS. Adv.-CFO Roundtable